

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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ANNUAL AUDITED REPORT
FORM X-17A-5
PART III



02019845

FACING PAGE

Information Required of Brokers and Dealers Pursuant to Section 17 of the
Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

REPORT FOR THE PERIOD BEGINNING January 1, 2001 AND ENDING December 31, 2001
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: DEA KAUFMAN & COMPANY

OFFICIAL USE ONLY

FIRM ID. NO.

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

Sumner Kaufman
45 Milk Street

(No. and Street)

Boston, MA 02109

(City)

(State)

(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT

Sumner Kaufman (617) 426-0444

(Area Code — Telephone No.)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

STARR, FINER, STARR LLP

(Name — if individual, state last, first, middle name)

1280 Soldiers Field Road., Boston, MA 02135

(Address)

(City)

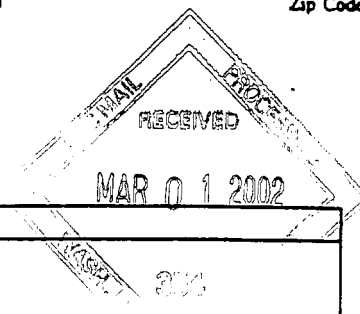
(State)

Zip Code)

CHECK ONE:

- ☒ Certified Public Accountant
☐ Public Accountant
☐ Accountant not resident in United States or any of its possessions.

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*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See section 240.17a-5(e)(2).

OATH OR AFFIRMATION

I, Shirley Kaufman, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Kaufman & Company, as of December 31, 2004, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:


Signature

Proprietor

Title

Michelle Dawn Hubley
Notary Public

my commiss. on expires 3/25/05

This report** contains (check all applicable boxes):

- ☒ (a) Facing page.
- ☒ (b) Statement of Financial Condition.
- ☒ (c) Statement of Income (Loss).
- ☒ (d) Statement of Changes in Financial Condition.
- ☒ (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietor's Capital.
- ☐ (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- ☒ (g) Computation of Net Capital
- ☐ (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
- ☒ (i) Information Relating to the Possession or control Requirements Under Rule 15c3-3.
- ☐ (j) A Reconciliation, including appropriate explanation, of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
- ☐ (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
- ☒ (l) An Oath or Affirmation.
- ☐ (m) A copy of the SIPC Supplemental Report.
- ☒ (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

**For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).

SUMNER KAUFMAN
D/B/A
KAUFMAN & COMPANY

Balance Sheets as of December 31,

	<u>2001</u>	<u>2000</u>
<u>ASSETS</u>		
CURRENT:		
Cash and Cash Equivalent	\$ 4,503	\$ 17,456
Marketable Securities -		
Available for Sale (Note C)	--	51,569
Accounts Receivable	245,833	86,352
Accrued Interest Receivable	805	1,250
Prepaid Expenses	<u>12,598</u>	<u>7,168</u>
Total Current Assets	<u>263,739</u>	<u>163,795</u>
 PROPERTY AND EQUIPMENT, at Cost	 107,301	 107,301
Accumulated Depreciation	<u>51,067</u>	<u>42,049</u>
	<u>56,234</u>	<u>65,252</u>
 OTHER:		
Marketable Securities -		
Available for Sale (NOTE C)	<u>104,218</u>	<u>107,062</u>
	<u>\$424,191</u>	<u>\$336,109</u>

LIABILITIES AND CAPITAL

LIABILITIES:		
Current:		
Accounts Payable	\$ 30,069	\$ 25,227
Other Accruals	<u>87,877</u>	<u>54,068</u>
Total Current Liabilities	117,946	79,295
 CAPITAL	 <u>306,245</u>	 <u>256,814</u>
	<u>\$424,191</u>	<u>\$336,109</u>

COMMITMENTS AND CONTINGENCIES (NOTE D)

(Reference is made to the accompanying notes)